EXHIBIT ONE

Summary of 1996 Tarriff Adjustments for True-up of Prior Sharing Calculations due to Recission of RAO 20

	<u>Ameritech</u>		<u>Pacific</u>		<u>SWBT</u>		<u>Nevada</u>		<u>Total</u>	
Recalculation of 1992 Sharing	\$	4.470	\$	-	\$	-	\$	-	\$	4.470
Recalculation of 1993 Sharing	\$	11.159	\$	7.143	\$	3.612	\$	-	\$	21.914
Recalculation of 1994 Sharing	\$	15.597	\$	8.302	\$	11.842	\$	0.498	\$	36.239
Sub-total	\$	31.226	\$	15.445	\$	15.454	\$	0.498	\$	62.623
Including effect of RAO 20 in 1995 Sharing Calculation	\$	-	\$	4.440	\$	9.223			\$	13.663
	\$	31.226	\$	19.885	\$	24.677	\$	0.498	\$	76.286

Notes

- The 1992-1994 data was obtained from supporting workpapers filed with the 1996 Tariff filings.
- The 1995 amount for Pacific was obtained from the comments filed in reply to AT&T's
- The 1995 amount for Ameritech is zero because it was not subject to sharing in 1995 (due to its election of the highest productivity factor. As a result, RAO 20 had not impact on the 1995 Ameritech sharing calculation.)

^{***} There was no mention of the 1995 impacts for Nevada in the tariff filing or Reply Comments and SBC has been unable to locate supporting workpa quantifying those amounts.